

2005
DELAWARE SUPREME COURT
ANNUAL REGISTRATION STATEMENT
CERTIFICATE OF COMPLIANCE

Name _____
Supreme Court ID No. _____
Firm (if any) _____
Address _____
Telephone number _____

Section One: TO BE COMPLETED BY ALL DELAWARE LAWYERS

DECLARATION REGARDING PRACTICE

(1) _____ I am not engaged in the practice of law in Delaware.
(Certify by signing below.) (**Submit Section One only.**)

or

(2) _____ I am engaged in the practice of law in Delaware, and

(A) _____ my entire compensation derived from the practice of law is received in my capacity as an employee or independent contractor handling legal matters of a corporation(s) or government entity or agency, AND I am not responsible for funds or property of any client(s) except that of my employer.
(Certify by signing below.) (**Submit Section One only.**)

OR

(B) _____ I am engaged in the private practice of law in Delaware; I am NOT responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise; I am relying upon the 2005 Certificate of Compliance submitted to the Delaware Supreme Court by
[Name] _____
[Supreme Court ID No.] _____
of [Firm] _____.
(Certify by signing below.) (**Submit Section One only.**)

OR

(C) _____ I am engaged in the private practice of law in Delaware, and I AM responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise.
(Certify by signing Section Four.) (**Complete and Submit Sections Two, Three and Four.**)

I HEREBY PERSONALLY CERTIFY TO THE DELAWARE SUPREME COURT THAT THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT.

[Signature] _____ [Date] _____

**Section Two: TO BE FILLED OUT BY DELAWARE LAWYERS WHO ARE ENGAGED IN THE PRIVATE PRACTICE OF LAW IN DELAWARE and WHO ARE RESPONSIBLE FOR THE MAINTENANCE OF FINANCIAL BOOKS AND RECORDS REQUIRED TO BE DISCLOSED HEREIN AS THE MANAGING PARTNER OF A FIRM OR OTHERWISE
Per Section One, (2)(C)**

PLEASE ANSWER EACH QUESTION YES OR NO AS TO ACCOUNTS REQUIRED TO BE DISCLOSED HEREIN.

1. All federal, state and local payroll, gross receipts, and income taxes required to be filed have been filed and all taxes due thereon have been paid on a timely basis. _____
NOTE: If answering "NO", provide specific information on an attached letter, including which taxes were not filed or paid, the amounts of taxes due and the periods involved.
2. Rule 1.15A account designation.
 - (A) My firm maintains attorney trust/escrow account(s) ONLY with financial institutions that have agreed to comply with overdraft notification and which are identified by the Lawyers' Fund for Client Protection as Rule 1.15A-designated institutions. _____
 - (B) Each attorney trust/escrow account maintained by my firm is expressly designated on bank statements as a Rule 1.15A account in the account title. _____
NOTE: If an attorney trust/escrow account is not titled as a Rule 1.15A account on the bank statement, you are required to attach a letter of explanation to your Certificate of Compliance, and you are also required to submit a copy of a bank statement after the financial institution correctly identifies the account as a Rule 1.15A account in the account title.
3. Any and all fiduciary funds held by my firm are maintained in an attorney trust/escrow account. _____
4. A separate bank account is maintained for non-fiduciary funds. Said account(s) is(are) expressly designated as "attorney business account" or "attorney operating account." _____
5. Other than the minimum amount of non-fiduciary funds allowable (no more than \$500 to cover bank service charges), only funds held in a fiduciary capacity are held in my firm's attorney trust/escrow account. Firm funds, including earned fees, are not commingled with escrow funds. _____
6. Check register balances for all bank accounts are reconciled monthly to bank statement balances. _____

7. With respect to attorney trust/escrow account(s), there is a client subsidiary ledger maintained with monthly listings of client balances stating client name, balance, cash receipt and cash disbursement transactions, and the total of all client balances. _____
8. With respect to the client subsidiary ledger of the attorney trust/escrow account(s), negative balances did not exist OR if a negative balance did exist for any client, then a timely transfer was made from the operating or business account to cover the negative balance. _____
9. With respect to attorney trust/escrow account(s), the reconciled end-of-month cash balance agrees with the total of the client balance listing of the client subsidiary ledger. _____
10. With respect to attorney trust/escrow account(s), all fiduciary funds are identified. _____
11. With respect to attorney trust/escrow account(s), I have reviewed the fiduciary funds held, or caused them to be reviewed by the responsible attorney, and determined that they should continue to be held, and have rejected the need to disburse the funds or transfer the funds to a separate interest bearing account. _____
12. With respect to attorney trust/escrow account(s), for those fiduciary funds which should be disbursed and for which checks have been issued in an attempt to disburse funds, all checks have cleared within six months from the date of issuance OR for each check which has not cleared within six months, steps are promptly being taken to contact the payees to determine the reason the checks were not deposited, and replacement checks are being issued, as necessary and appropriate; with regard to abandoned or unclaimed trust funds, my firm is in compliance with Supreme Court Rule 73. _____

(State "N/A" to Questions 13 and 14 if your firm uses a computer system.)

13. My firm uses a manual system to comply with Rule 1.15. Cash receipt and cash disbursement journals are maintained for each bank account for the recording of fiduciary and non-fiduciary transactions; and transaction columns are totaled and balanced each month. _____
14. My firm uses a manual system to comply with Rule 1.15, and my firm uses a general ledger; OR my firm uses a manual system to comply with Rule 1.15, but my firm does not use a general ledger. A reconciled monthly cash balance for each bank account is obtained by agreeing totals from the cash receipts and cash disbursement journals to the ending check register balance. _____

(State "N/A" to Question 15 if your firm uses a manual system.)

15. My firm uses a computer system to comply with Rule 1.15, and causes to be printed each month a hard copy of all financial records, as required by Rule 1.15. _____

Section Three:

BANK ACCOUNTS TO BE IDENTIFIED BY DELAWARE LAWYERS WHO ARE ENGAGED IN THE PRIVATE PRACTICE OF LAW IN DELAWARE and WHO ARE RESPONSIBLE FOR THE MAINTENANCE OF FINANCIAL BOOKS AND RECORDS REQUIRED TO BE DISCLOSED HEREIN AS THE MANAGING PARTNER OF A FIRM OR OTHERWISE Per Section Two, (2)(C)

1. Identify herein, or on a document attached hereto and incorporated herein, the following information for each attorney trust/escrow account required to be disclosed herein (i) which you or an attorney or an employee of your firm may draw on and/or has signatory authority, and (ii) in which funds of clients or other persons not associated with your firm are placed.

(a) Financial Institution _____

(b) Name of Account _____

(c) Account Number _____

(d) Is it an IOLTA account? _____

2. Identify herein, or on a document attached hereto and incorporated herein, the following information for each account in which firm funds are held (operating or business accounts) in connection with your or your firm's practice of law, which you or an attorney or an employee of your firm may draw on and/or has signatory authority.

(a) Financial Institution _____

(b) Name of Account _____

(c) Account Number _____

3. Identify the address(es) where your or your firm's books and records for accounts required to be disclosed herein are located.

4. Identify the name and business address of the person(s) who maintain(s) the books and records for accounts required to be disclosed herein on your or your firm's behalf.

Section Four:

Personal Certification

(1) I hereby certify to the Delaware Supreme Court that the information contained herein is true and correct.

(2) Before preparing this Certificate of Compliance, I hereby certify that I personally reviewed Rules 1.15 and 1.15A of the Delaware Lawyers' Rules of Professional Conduct and the comments thereto.

(3) I hereby certify that this Certificate of Compliance accurately reflects my and/or my firm's compliance with the requirements of Rules 1.15 and 1.15A, regarding the accounts required to be disclosed herein.

(4) I hereby certify that I have identified all banks or other places in which I or my firm maintains accounts which an attorney or an employee of the firm may draw on and/or for which an attorney or an employee of the firm has signatory authority, required to be disclosed herein.

[Signature]_____ [Date]_____

My Certification is based upon my own review, as well as the pre-certification attached hereto by the following independent certified public accountant, pursuant to the procedures set forth in Regulation V.5 of the Lawyers' Fund for Client Protection:

[Name] _____

[Firm] _____

[Address] _____

[Telephone no.]_____.

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INSTRUCTIONS

Delaware lawyers who are not in private practice in Delaware or who are in private practice but who are not responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise, MUST COMPLETE:

Identifying Information

Section One: Declarations, certified by signature

Delaware lawyers who are engaged in the private practice of law in Delaware and who are responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise, MUST COMPLETE:

Identifying Information

Section One: Declarations

Section Two: Detailed questions re: record keeping

Note: A letter of explanation is required where non-compliance with Rules 1.15 and 1.15A of the Delaware Lawyers' Rules of Professional Conduct is reported.

Section Three: Identification of accounts

Section Four: Certification

Supreme Court Rule 69(h) imposes a continuing obligation to notify the Clerk of Court in writing within 30 days of any change in the information provided in the Delaware Bar member's most recent annual registration statement.

Some DEFINITIONS To Keep In Mind

Identity of Property. The identity and location of client funds and other property must be maintained at all times. [Comment 7(c) to Rule 1.15.]

Negative Balances. The disbursement of funds in an amount greater than the amount being held for such results in a negative balance in the trust/escrow account. [Comment 7(e) to Rule 1.15.]

"Firm" or "Law Firm". "Firm" or "Law firm" denotes a lawyer or lawyers in a law partnership, professional corporation, sole proprietorship or other association authorized to practice law; or lawyers employed in a legal services organization or the legal department of a corporation or other organization. [Rule 1.0(c) (emphasis added).]

If your Certification is based upon your own review, as well as the pre-certification attached hereto by an independent certified public accountant pursuant to the procedures set forth in Regulation V.5 of the Lawyers' Fund for Client Protection, Section Four asks you to identify the person who pre-certified the accounts.

WHAT ACCOUNTS AND ACCOUNT INFORMATION ARE REQUIRED TO BE DISCLOSED HEREIN?

MUST be disclosed:

-any escrow accounts established and maintained in connection with rendering legal services, except as noted below, including accounts where unearned legal fees are deposited

-any escrow accounts in which the funds of clients and/or third parties are pooled

-any estate accounts, where an attorney has signatory authority and/or control of funds, except for which disclosure is not required as provided herein below

-any real estate accounts, used exclusively for real estate transactions

Disclosure NOT required, notwithstanding above requirements:

-where there is a separate trust agreement, the terms of which set forth the responsibility and powers of the trustee with respect to the funds held

-where a court of competent jurisdiction, such as a bankruptcy court, supervises the responsibilities, power, and control of the fiduciary over the funds held

Please remember to sign and date your Certificate of Compliance on Page 1 or Page 5, as applicable. Your Certificate of Compliance will not be accepted for filing unless it is signed. An unsigned Certificate of Compliance will be returned to you for signature.

Please return your Certificate of Compliance to:

**Lawyers' Fund for Client Protection
Delaware Supreme Court
Carvel State Office Building
820 N. French Street, 11th floor
Wilmington, DE 19801**

If necessary to meet the February 1, 2005 deadline, your Certificate of Compliance may be hand-delivered to any of the Supreme Court offices.

DUE DATE: FEBRUARY 1, 2005

There will be a late assessment fee of \$100 for any Certificate of Compliance received after the due date.

Questions? Call (302) 478-4734 Martin Zukoff, CPA, Auditor, Lawyers' Fund for Client Protection

Please detach these instruction sheets when filing your Certificate of Compliance.